



4810-31-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by e-mailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Tax and Trade Bureau (TTB)

1. Title: Formula and Process for Wine.

OMB Control Number: 1513-0010.

Type of Review: Extension without change of a currently approved collection.

Description: Under the authority of the Internal Revenue Code (IRC) at 26 U.S.C. 5361, 5362, and 5386–5388, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR parts 24 and 26 require persons who intend to produce special natural wine, agricultural wine, other than standard wine, or nonbeverage wine to obtain TTB’s prior approval of the formulas by which such products will be made. Such persons may file formula approval requests using TTB F 5120.29, which describes the type of product and the formula and process by which it will be made. TTB uses the collected information to ensure compliance with Federal law, including ensuring that nonbeverage wines withdrawn free of tax under 26 U.S.C. 5362(d) are rendered unfit for beverage use.

Form: TTB F 5120.29.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 30.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 150.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 300.

2. Title: Formula and/or Process For Article Made With Specially Denatured Spirits.

OMB Control Number: 1513-0011.

Type of Review: Extension without change of a currently approved collection.

Description: In general, under the Internal Revenue Code (IRC) at 26 U.S.C. 5214, distilled spirits used in the manufacture of nonbeverage articles are not subject to Federal excise tax, and, under the IRC at 26 U.S.C. 5273, persons who intend to produce such articles using specially denatured distilled spirits (SDS) must obtain prior approval of their formulas and manufacturing processes. For medicinal preparations and flavoring extracts intended for internal human use, that section also prohibits SDS from remaining in the finished articles. Therefore, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 20 require persons to file formula and process approval requests, using TTB F 5150.19, for articles made with SDS. To protect the revenue and ensure compliance with the IRC and TTB regulations, TTB personnel examine the collected information to verify that the described articles are nonbeverage products made in compliance with 26 U.S.C. 5273. TTB field personnel also may compare manufacturing records to approved formulas to verify that such articles are being made in accordance with their approved formulas and processes.

Form: TTB F 5150.19.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,132.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 1,132.

Estimated Time per Response: 44 minutes.

Estimated Total Annual Burden Hours: 827.

3. *Title:* User's Report of Denatured Spirits.

OMB Control Number: 1513-012.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5214 allows the tax-free withdrawal of denatured distilled spirits from a distilled spirits plant (DSP), and, at 26 U.S.C. 5275, it requires persons procuring, dealing in, or using specially denatured (SDS), or recovering specially denatured or completely denatured distilled spirits, to maintain records and file reports as the Secretary of the Treasury (Secretary) may prescribe by regulation. The Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 20 require persons who use or recover SDS or articles, or who use recovered completely denatured spirits or articles, to file a report once annually using TTB F 5150.18 to account for their use of such denatured spirits in specific approved formulas during the period July 1 through June 30. The regulations also require such persons to file a final report when discontinuing business. The collected information is necessary to protect the revenue as it allows TTB to detect diversion of tax-free denatured spirits to taxable purposes by users of such spirits. TTB also uses the required information to ensure users of such spirits comply with Federal law and regulations.

Form: TTB F 5150.18.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 3,600.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 3,600.

Estimated Time per Response: 18 minutes.

Estimated Total Annual Burden Hours: 1,080.

4. *Title:* Power of Attorney.

OMB Control Number: 1513-0014.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 6061 provides that any return, statement, or other document submitted under the IRC's provisions must be signed in accordance with the forms or regulations prescribed by the Secretary. Also, the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 204(c) authorizes the Secretary to prescribe the manner and form of applications for basic permits issued under the Act. Under those authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations require individuals signing documents and forms filed with TTB on behalf of an applicant or principal to have specific authority to do so. As such, applicants and principals use TTB F 5000.8 to delegate such authority to a designated individual and to report that delegation to TTB. Many documents and forms submitted to TTB are legally binding and have penalties for omissions or falsification, and TTB uses the collected information to determine who legally represents an applicant or permittee doing business with the agency.

Form: TTB F 5000.8.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 10,000.

Estimated Time per Response: 19.5 minutes.

Estimated Total Annual Burden Hours: 3,250.

5. *Title:* Report - Export Warehouse Proprietor.

OMB Control Number: 1513-0024.

Type of Review: Extension without change of a currently approved collection.

Description: In general, under chapter 52 of the Internal Revenue Code (IRC), tobacco products and cigarette papers and tubes manufactured in, or imported into, the United States are subject to Federal excise tax while tobacco products and cigarette papers and tubes removed for export, and all processed tobacco, are not subject to that tax. Additionally, the IRC at 26 U.S.C. 5722 requires export warehouse proprietors to provide reports regarding such articles, in such form, at such times, and for such periods as the Secretary prescribes by regulation. Under that authority, the TTB regulations in 27 CFR part 44 require export warehouse proprietors to file a monthly operations report using form TTB F 5220.4, Report—Proprietor of Export Warehouse, listing the amount of tobacco products, cigarette papers and tubes, and processed tobacco received, removed, lost, or unaccounted for during a given month. The collected information is necessary to protect the revenue as it allows TTB to detect diversion of those untaxed articles to taxable uses. These reports also allow TTB to verify compliance with Federal laws and regulations related to the removal and export of such articles.

Form: TTB F 5220.4.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 80.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 960.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 960.

6. *Title:* Certificate of Tax Determination - Wine.

OMB Control Number: 1513-0029.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5062 authorizes drawback (refund) of the Federal excise tax on distilled spirits and wines exported from the United States, under regulations prescribed by the Secretary of the Treasury regarding evidence of the product's tax payment or determination and exportation. Under that authority, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 28 require drawback claims filed by wine exporters to be accompanied by the producer's or bottler's certification, filed on TTB F 5120.20, that the listed wines were produced in the United States and taxpaid or determined upon withdrawal. The collected information is necessary to protect the revenue as it allows TTB to prevent the payment of unverified drawback claims.

Form: TTB F 512.20.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 30.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 1,000.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 500.

7. *Title:* Distilled Spirits Plants Warehousing Records (TTB REC 5110/02), and Monthly Report of Storage Operations.

OMB Control Number: 1513-0039.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5207 requires distilled spirits plant (DSP) proprietors to maintain records and submit reports of their production, storage, denaturation, and processing activities as required under regulations prescribed by the Secretary of the Treasury. Under that IRC authority, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their warehousing operations. Those regulations also require DSP proprietors to report a summary of their storage operations, based on the required records, to TTB on a monthly basis using form TTB F 5110.11. Under the IRC at 26 U.S.C. 5005(c), a DSP proprietor is liable for the Federal excise tax for all distilled spirits stored on the plant's premises, and, as such, the required records and report are necessary to protect the revenue. The required records and reports also allow TTB to ensure compliance with Federal law and regulations.

Form: TTB F 5110.11.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,300.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 27,600.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 27,600.

8. *Title:* Distilled Spirits Plant Denaturation Records (TTB REC 5110/04), and Monthly Report of Processing (Denaturing) Operations.

OMB Control Number: 1513-0049.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC), at 26 U.S.C. 5207, requires distilled spirits plant (DSP) proprietors to maintain records and submit reports of their production, storage, denaturation, and processing activities, and, at 26 U.S.C. 5214, it authorizes the withdrawal of denatured distilled spirits from a DSP free of tax for certain specified uses, all subject regulations prescribed by the Secretary of the Treasury. Under those IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their production, loss, receipt, transfer, and withdrawal of denatured spirits. Using the required records, those regulations also require DSP proprietors to report a summary of their daily denaturing (processing) activities to TTB on a monthly basis using form TTB F 5110.43. Because denatured spirits may be removed from a DSP free of tax, a full accounting of a DSP's denaturation operations is necessary to protect the revenue. The required records and reports allow TTB to detect and prevent diversion of denatured spirits to taxable uses, ensure compliance with Federal law and regulations, and compile industry statistics.

Form: TTB F 5110.43.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 385.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 4,620.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 4,620.

9. *Title:* Letterhead Applications and Notices Relating to Tax-Free Alcohol (TTB REC 5150/04).

OMB Control Number: 1513-0060.

Type of Review: Extension without change of a currently approved collection.

Description: In general, the Internal Revenue Code (IRC) at 26 U.S.C. 5001 imposes a Federal excise tax on all distilled spirits produced in or imported into the United States. The IRC at 26 U.S.C. 5214 provides for the tax-free withdrawal of distilled spirits from distilled spirits plants (DSPs) for certain nonbeverage purposes, including for use by educational institutions, laboratories, hospitals, clinics, and blood banks, and by State, local, and tribal governments, and, at 26 U.S.C. 5271–5275, the IRC sets permit, bond, formula submission, recordkeeping, and reporting requirements for the use of tax-free distilled spirits, all of which is subject to regulations prescribed by the Secretary. Under those authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 22 require users of tax-free alcohol to submit certain letterhead applications and notices, which serve as qualifying documents for specific regulated activities or as amendments to previously-filed documents. The collected information is necessary to protect the revenue and ensure compliance with Federal laws and regulations regarding tax-free alcohol as it allows TTB to detect diversion of tax-free alcohol to taxable beverage use and ensure lawful use of such alcohol. In general, activities posing a greater jeopardy to the revenue require a letterhead application and TTB approval before the

respondent begins the activity, while activities posing less jeopardy to the revenue require a letterhead notice stating that the respondent will undertake the activity.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 800.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 800.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 400.

10. Title: Retail Liquor Dealers Records of Receipts of Alcoholic Beverages and Commercial

Invoices (TTB REC 5170/03).

OMB Control Number: 1513-0066.

Type of Review: Extension without change of a currently approved collection.

Description: Under the authority of the Internal Revenue Code (IRC) at 26 U.S.C. 5122, the TTB regulations in 27 CFR part 31 require retail alcohol beverage dealers to keep records showing the quantities of all distilled spirits, wines, and beer received, including information on from whom and when the products were received, and those regulations also require dealers to keep records of all alcohol beverage sales of 20 or more wine gallons made to the same person at the same time. At the retail dealer's discretion, those records may consist of commercial invoices or a book containing the required information, which the dealer must maintain at their place of business or at an alternate location under the dealer's control approved by TTB. In addition, under the authority of the IRC at 26 U.S.C. 5123, the part 31 regulations also require

retail dealers to maintain the required records for at least 3 years, during which period they must be made available for TTB inspection during business hours.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 455,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 455,000.

Estimated Time per Response: None. This information collection consists of usual and customary receipt and sales records kept by alcohol beverage retail dealers during the normal course of business, regardless of any TTB requirement to do so. Therefore, in accordance with the OMB regulations at 5 CFR 1320.3(b)(2), this information collection places no annual burden on its estimated 455,000 respondents.

Estimated Total Annual Burden Hours: 0.

11. Title: Wholesale Alcohol Dealer Recordkeeping Requirement Variance Requests and Approvals (TTB REC 5170/6).

OMB Control Number: 1513-0067.

Type of Review: Extension without change of a currently approved collection.

Description: Under the authority of the Internal Revenue Code (IRC) at 26 U.S.C. 5121, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 31 require wholesale alcohol dealers to keep daily records of their receipt and disposition of distilled spirits. Specific to this information collection, and as authorized by the IRC at 26 U.S.C. 5555, the TTB regulations in part 31 allow wholesale alcohol dealers to submit letterhead applications to TTB

requesting approval of variations in the type and format of such records, and for variations in the place of retention for those records. TTB review of such applications is necessary to determine that such variances would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 10.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 5.

12. Title: Alternate Methods or Procedures and Emergency Variations from Requirements for Exports of Liquors (TTB REC 5170/7).

OMB Control Number: 1513-0082.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC at 26 U.S.C. 7805 authorizes the Secretary to issue all needful regulations to implement the IRC. Under that authority, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 28 allow alcohol exporters to apply for prior TTB approval of alternate methods or procedures to, or emergency variances from, the requirements of that part, other than the giving of a bond or the payment of tax. Such applications provide alcohol exporters with operational flexibility and allow such exporters to meet emergency circumstances. TTB review of such applications is necessary to determine that

the proposed alternative or variance would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 230.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 230.

Estimated Time per Response: 36 minutes.

Estimated Total Annual Burden Hours: 138.

13. Title: Notices Relating to Payment of Firearms and Ammunition Excise Tax by

Electronic Fund Transfer.

OMB Control Number: 1513-0097.

Type of Review: Extension without change of a currently approved collection.

Description: Under the Internal Revenue Code at 26 U.S.C. 6302, TTB collects the firearms and ammunition excise tax imposed by 26 U.S.C. 4181 on the basis of a return that taxpayers file on a quarterly basis. Section 6302 also authorizes the Secretary to issue regulations concerning the payment of taxes by electronic funds transfer (EFT). Under the TTB regulations in 27 CFR part 53, taxpayers who elect to begin or discontinue payment of firearms and ammunition excise taxes by EFT must furnish a written notice to TTB regarding such actions. TTB uses those notifications to anticipate and monitor firearms and ammunition excise tax payments to ensure compliance with Federal law.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 10.

Estimated Time per Response: 6 minutes.

Estimated Total Annual Burden Hours: 1.

14. Title: Applications, Notices, and Relative to Importation and Exportation of Distilled Spirits, Wine, and Beer, Including Puerto Rico and Virgin Islands.

OMB Control Number: 1513-0100.

Type of Review: Extension without change of a currently approved collection.

Description: Chapter 51 of the Internal Revenue Code (IRC) imposes Federal excise taxes on alcohol beverages imported into the United States, but exports of such products from the United States are generally not taxes. In addition, the IRC at 26 U.S.C. 7652 applies an equal tax to such products from Puerto Rico or the U.S. Virgin Islands imported into the United States, but that section also requires the return of most of the taxes collected on such products to the treasuries of the two governments. Under its IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 parts 26, 27, and 28 require persons exporting or importing alcohol beverages from Puerto Rico and the U.S. Virgin Islands to file certain letterhead applications and notices, and to keep certain records, regarding such activities. The collected information is necessary to protect the revenue and ensure compliance with Federal laws and regulations. For alcohol beverages exported or imported from Puerto Rico or the U.S. Virgin Islands, the required information allows TTB to trace shipments of such products, verify

excise tax payments and claims for refunds, and calculate payments due to the treasuries of Puerto Rico and the U.S. Virgin Islands.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 20.

Estimated Time per Response: 9 hours.

Estimated Total Annual Burden Hours: 180.

15. *Title:* Information Collected in Support of Small Producer's Wine Tax Credit (TTB REC 5120/11).

OMB Control Number: 1513-0104.

Type of Review: Extension without change of a currently approved collection.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5041(c), certain small wine producers are eligible for a tax credit which may be taken to reduce the Federal excise tax they pay on wines (including hard ciders) removed from their premises during a calendar year. In addition, small producers can transfer their tax credit to other bonded wineries and bonded warehouses ("transferees") that store their wine and ship it on their instructions. Under the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations, a transferee uses information provided by the small wine producer to take the appropriate tax credit on behalf of the producer, and the producer uses the information to monitor its own tax payments to ensure it does not exceed the authorized annual credit. TTB uses the collected information to protect the revenue

and ensure compliance with Federal law and regulations. During field audits, TTB uses the collected information to verify excise tax computations, and to ensure that wines claimed for this credit were lawfully produced, stored, shipped, and transferred.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 280.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 2,800.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 2,800.

Authority: 44 U.S.C. 3501 et seq.

Dated: June 24, 2019.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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